

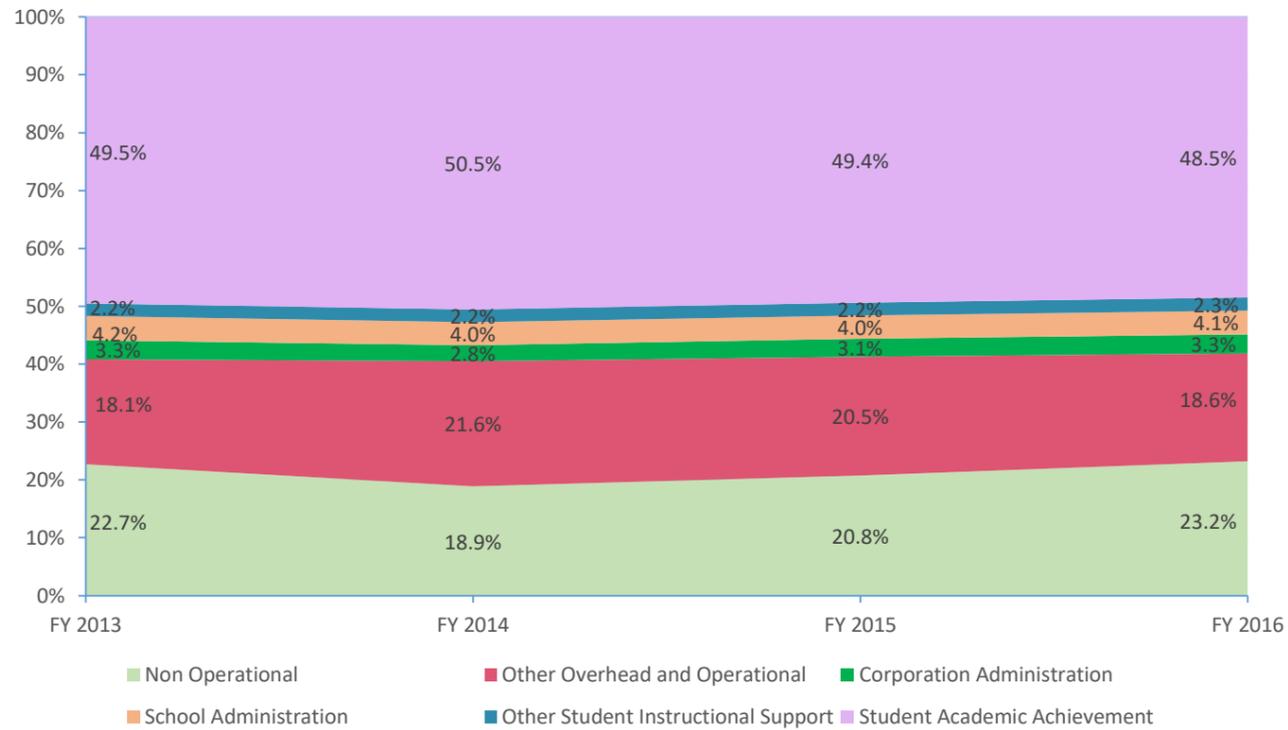
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Westview School Corporation (4525)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,829,944	52.7%	\$12,209,676	50.0%	\$12,701,322	49.5%	\$13,361,788	50.5%	\$13,197,443	49.4%	\$13,293,209	48.5%
Student Instructional Support	\$1,820,952	7.5%	\$1,587,365	6.5%	\$1,634,228	6.4%	\$1,636,308	6.2%	\$1,663,379	6.2%	\$1,750,856	6.4%
<b>Total</b>	<b>\$14,650,895</b>	<b>60.2%</b>	<b>\$13,797,041</b>	<b>56.6%</b>	<b>\$14,335,550</b>	<b>55.9%</b>	<b>\$14,998,096</b>	<b>56.7%</b>	<b>\$14,860,822</b>	<b>55.6%</b>	<b>\$15,044,065</b>	<b>54.9%</b>

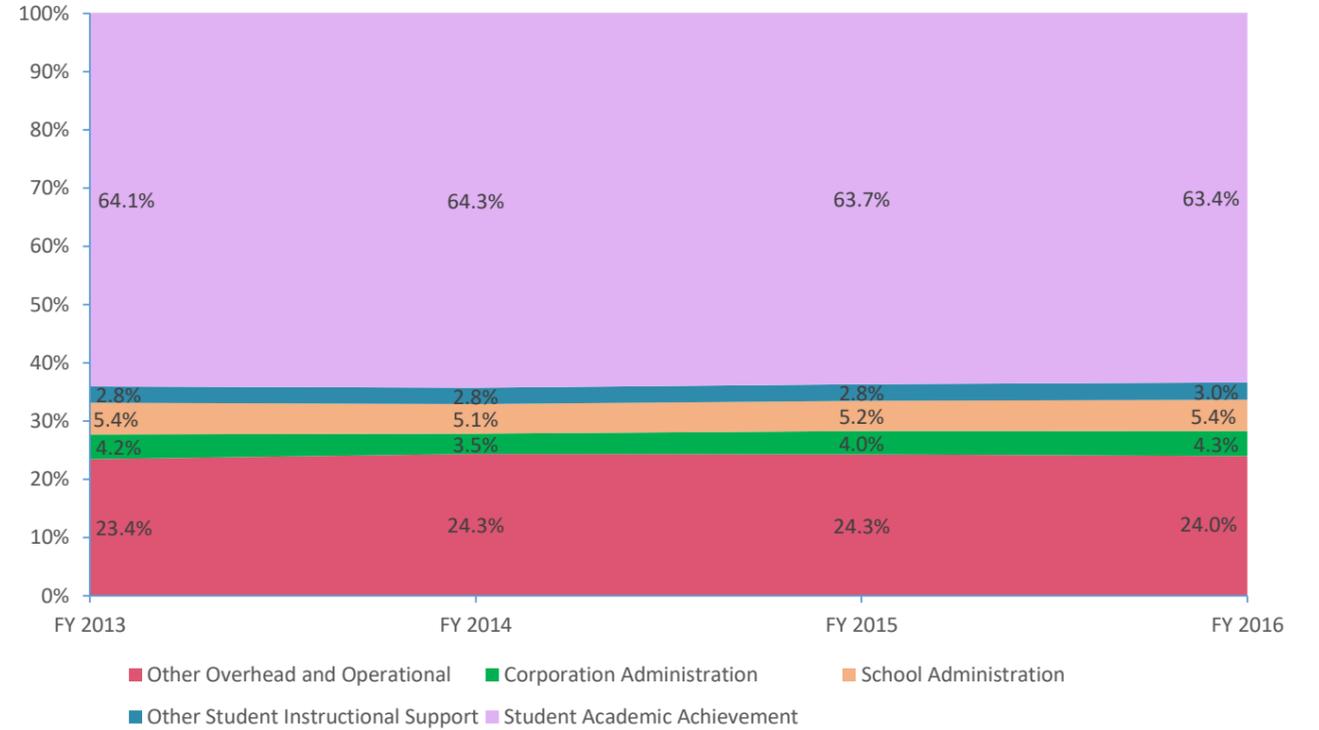
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,070,728	20.8%	\$6,203,486	25.4%	\$5,496,037	21.4%	\$6,445,819	24.4%	\$6,319,626	23.6%	\$6,011,815	21.9%
Non Operational	\$4,615,489	19.0%	\$4,396,834	18.0%	\$5,825,120	22.7%	\$4,991,012	18.9%	\$5,546,063	20.8%	\$6,368,267	23.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$9,686,216</b>	<b>39.8%</b>	<b>\$10,600,321</b>	<b>43.4%</b>	<b>\$11,321,157</b>	<b>44.1%</b>	<b>\$11,436,831</b>	<b>43.3%</b>	<b>\$11,865,688</b>	<b>44.4%</b>	<b>\$12,380,082</b>	<b>45.1%</b>

<b>Grand Total</b>	<b>\$24,337,112</b>		<b>\$24,397,362</b>		<b>\$25,656,707</b>		<b>\$26,434,927</b>		<b>\$26,726,510</b>		<b>\$27,424,146</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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**Westview School Corporation (4525)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$807,327	\$879,135	\$936,601	NA	16.0%	6.5%
11100	Regular Programs	Elementary	\$4,314,330	\$5,666,131	\$6,195,936	\$6,149,057	42.5%	8.5%	-0.8%
11200	Regular Programs	Middle/Junior High	\$974,090	\$1,204,101	\$1,228,337	\$1,167,418	19.8%	-3.0%	-5.0%
11300	Regular Programs	High School	\$896,743	\$1,463,807	\$1,448,470	\$1,509,510	68.3%	3.1%	4.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$25,995	\$39,969	NA	NA	53.8%
11410	Regular Programs	Vocational Education - Agriculture A	\$44,789	\$83,402	\$86,946	\$91,181	103.6%	9.3%	4.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$35,212	\$58,041	\$62,186	\$64,472	83.1%	11.1%	3.7%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$25,526	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,750	\$6,241	\$0	\$0	-100.0%	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$627,525	\$1,117,378	\$1,682,531	\$1,722,451	174.5%	54.2%	2.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$4,457	\$0	\$0	NA	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$15,678	\$0	\$0	\$0	-100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$276,153	\$461,959	\$272,803	\$266,457	-3.5%	-42.3%	-2.3%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$118,123	\$72,743	NA	NA	-38.4%
14300	Summer School Programs	High School	\$4,774	\$4,571	\$3,031	\$3,066	-35.8%	-32.9%	1.2%
16100	Remediation	Remediation Testing	\$50,665	\$24,686	\$23,306	\$23,903	-52.8%	-3.2%	2.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$117,287	\$97,193	\$110,631	\$150,282	28.1%	54.6%	35.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$77,911	\$57,930	\$0	\$0	-100.0%	-100.0%	NA
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$8,070	\$8,455	\$8,849	NA	9.6%	4.7%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$9,390	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$89,735	\$91,511	\$159,466	\$58,935	-34.3%	-35.6%	-63.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,073	\$0	\$0	\$0	-100.0%	NA	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$12,652	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$201,181	\$296,244	\$298,752	\$286,369	42.3%	-3.3%	-4.1%
22230	Instruction	Library/Media Services - Audiovisual	\$13,740	\$4,817	\$1,864	\$4,888	-64.4%	1.5%	162.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$17,471	\$18,180	\$5,937	\$4,595	-73.7%	-74.7%	-22.6%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$675	\$2,221	\$0	\$0	-100.0%	-100.0%	NA
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$0	\$7,496	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$281,440	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$433,303	\$375,924	\$381,528	NA	-11.9%	1.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$1,958	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$142,848	\$285,454	\$209,615	\$332,090	132.5%	16.3%	58.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$456,319	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$8,674,917</b>	<b>\$12,209,676</b>	<b>\$13,197,443</b>	<b>\$13,293,209</b>	<b>53.2%</b>	<b>8.9%</b>	<b>0.7%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$121	\$16	NA	NA	-86.9%
21220	Students	Guidance Services - Counseling Services	\$205,643	\$218,910	\$201,143	\$208,535	1.4%	-4.7%	3.7%
21320	Students	Health Services - Medical Services	\$2,818	\$6,287	\$4,702	\$4,217	49.6%	-32.9%	-10.3%
21340	Students	Health Services - Nurse Services	\$45,949	\$64,209	\$95,879	\$101,336	120.5%	57.8%	5.7%
21390	Students	Health Services - Other Health Services	\$450	\$250	\$0	\$152	-66.2%	-39.2%	NA
21420	Students	Psychological Services - Psychological Testing	\$54,593	\$98,566	\$113,015	\$121,674	122.9%	23.4%	7.7%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$85,251	\$136,255	\$174,723	\$187,480	119.9%	37.6%	7.3%
24100	School Administration	Office of The Principal	\$775,822	\$1,056,499	\$1,066,874	\$1,118,750	44.2%	5.9%	4.9%
24900	School Administration	Other Support Services - School Admin.	\$5,624	\$6,390	\$6,922	\$8,697	54.6%	36.1%	25.6%
<b>Student Instructional Support Total</b>			<b>\$1,176,151</b>	<b>\$1,587,365</b>	<b>\$1,663,379</b>	<b>\$1,750,856</b>	<b>48.9%</b>	<b>10.3%</b>	<b>5.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$20,954	\$19,624	\$18,393	\$21,072	0.6%	7.4%	14.6%
23190	General Administration	Board of Education - Other Governing Body Services	(\$6,275)	\$16,770	\$16,257	\$16,401	361.4%	-2.2%	0.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$178,892	\$395,279	\$266,403	\$263,767	47.4%	-33.3%	-1.0%
23220	General Administration	Executive Administration - Community Relations	\$8,985	\$8,513	\$18,475	\$20,249	125.4%	137.9%	9.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$5,541	\$7,166	\$3,706	\$1,812	-67.3%	-74.7%	-51.1%

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							2006 to 2016	2009 to 2016	2015 to 2016
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$164,677	\$176,412	\$139,893	NA	-15.1%	-20.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$9,919	\$14,300	\$12,273	\$13,375	34.8%	-6.5%	9.0%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$68,948	\$62,033	NA	NA	-10.0%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$31,802	\$50,495	\$53,223	\$54,817	72.4%	8.6%	3.0%
25150	Central Services	Fiscal Services - Payroll Services	\$28,824	\$40,463	\$43,194	\$47,712	65.5%	17.9%	10.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$74,468	\$78,472	\$75,404	\$88,635	19.0%	13.0%	17.5%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,290	\$2,054	\$571	\$954	-88.5%	-53.6%	67.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$6,400	\$6,816	NA	NA	6.5%
25600	Central Services	Public Information Services	\$0	\$0	\$0	\$2,625	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$1,545	\$81	\$0	NA	-100.0%	-100.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$604,835	\$69,904	\$156,694	NA	-74.1%	124.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$3,360	\$3,650	NA	NA	8.6%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$550	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$55,720	\$84,946	\$47,863	\$49,222	-11.7%	-42.1%	2.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,325,046	\$1,914,388	\$1,760,758	\$1,748,693	32.0%	-8.7%	-0.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$35,448	\$46,330	\$54,432	\$67,673	90.9%	46.1%	24.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$313,007	\$324,899	\$482,003	\$587,424	87.7%	80.8%	21.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$225	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$16,966	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$1,401	\$2,166	\$6,796	\$7,236	416.3%	234.0%	6.5%
26700	Operation and Maintenance of Plant Services	Insurance	\$142,105	\$74,911	\$150,359	\$76,934	-45.9%	2.7%	-48.8%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$45,451	\$61,060	NA	NA	34.3%
27100	Student Transportation	Vehicle Operation	\$527,056	\$752,303	\$839,113	\$854,886	62.2%	13.6%	1.9%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$0	\$154	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$375,299	\$427,490	\$540,244	\$484,826	29.2%	13.4%	-10.3%
27400	Student Transportation	Purchase of School Buses	\$144,168	\$305,669	\$426,189	\$18,483	-87.2%	-94.0%	-95.7%
27500	Student Transportation	Insurance on Buses	\$6,080	\$13,511	\$21,012	\$0	-100.0%	-100.0%	-100.0%
27700	Student Transportation	Contracted Transportation Services	\$60,406	\$29,748	(\$22,774)	\$43,047	-28.7%	44.7%	289.0%
27900	Student Transportation	Other Student Transportation Services	\$3,476	\$2,111	\$2,376	\$1,506	-56.7%	-28.6%	-36.6%
27910	Student Transportation	Bus Driver Training	\$2,303	\$1,650	\$2,532	\$2,204	-4.3%	33.5%	-13.0%
31100	Food Services Operations	Service Area Direction	\$53,678	\$67,058	\$118,188	\$119,356	122.4%	78.0%	1.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$538,645	\$706,684	\$961,146	\$937,576	74.1%	32.7%	-2.5%
31900	Food Services Operations	Other Food Services	\$33,901	\$45,431	\$50,932	\$51,030	50.5%	12.3%	0.2%
<b>Overhead and Operational Total</b>			<b>\$3,996,881</b>	<b>\$6,203,486</b>	<b>\$6,319,626</b>	<b>\$6,011,815</b>	<b>50.4%</b>	<b>-3.1%</b>	<b>-4.9%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$94,324	\$7,409	\$9,932	\$3,878	-95.9%	-47.7%	-61.0%
33400	Category not Specified	Athletic Coaches	\$197,218	\$227,599	\$223,085	\$220,513	11.8%	-3.1%	-1.2%
33990	Other Community Services	Other	\$34	\$0	\$0	\$0	-100.0%	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$544,428	\$95,405	\$111,842	\$96,251	-82.3%	0.9%	-13.9%
43000	Category not Specified	Professional Services	\$31,607	\$8,491	\$2,100	\$300	-99.1%	-96.5%	-85.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$410,064	\$421,273	\$918,548	\$1,521,279	271.0%	261.1%	65.6%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$172,012	\$1,664	\$1,714	NA	-99.0%	3.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$12,082	\$116,770	\$43,782	\$48,153	298.5%	-58.8%	10.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$91,517	\$99,230	\$139,176	\$153,473	67.7%	54.7%	10.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$11	\$0	\$0	NA	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$715,076	\$482,262	\$466,940	\$579,355	-19.0%	20.1%	24.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$1,295	\$12,317	\$20,969	\$13,841	968.8%	12.4%	-34.0%
51100	Principal on Debt	Bonds	\$0	\$95,000	\$135,000	\$140,000	NA	47.4%	3.7%
52100	Interest on Debt	Bonds	\$0	\$189,033	\$178,026	\$169,810	NA	-10.2%	-4.6%
52200	Interest on Debt	Temporary Loans	\$65,490	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$2,300,609	\$783,938	\$2,680,000	\$2,930,000	27.4%	273.8%	9.3%
53150	Lease Rental	Buildings-Interest	\$0	\$1,686,085	\$615,000	\$489,700	NA	-71.0%	-20.4%
<b>Non Operational Total</b>			<b>\$4,463,745</b>	<b>\$4,396,834</b>	<b>\$5,546,063</b>	<b>\$6,368,267</b>	<b>42.7%</b>	<b>44.8%</b>	<b>14.8%</b>

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Prorated by Fund</b>									
26491 - SAA NA	PERF - 2007 Account Code	\$146,452	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS NA	PERF - 2007 Account Code	\$18,944	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O NA	PERF - 2007 Account Code	\$83,304	\$0	\$0	\$0	NA	NA	NA	
26491 - NO NA	PERF - 2007 Account Code	\$6,213	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA NA	Social Security - 2007 Account Code	\$519,826	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS NA	Social Security - 2007 Account Code	\$78,527	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O NA	Social Security - 2007 Account Code	\$139,411	\$0	\$0	\$0	NA	NA	NA	
26492 - NO NA	Social Security - 2007 Account Code	\$20,591	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$30,925	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$5,410	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$5,238	\$0	\$0	\$0	NA	NA	NA	
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$957	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA NA	Group Insurance - 2007 Account Code	\$3,295,288	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS NA	Group Insurance - 2007 Account Code	\$514,977	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O NA	Group Insurance - 2007 Account Code	\$818,625	\$0	\$0	\$0	NA	NA	NA	
26494 - NO NA	Group Insurance - 2007 Account Code	\$120,333	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$162,536	\$0	\$0	\$0	NA	NA	NA	
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$26,943	\$0	\$0	\$0	NA	NA	NA	
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$27,268	\$0	\$0	\$0	NA	NA	NA	
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,649	\$0	\$0	\$0	NA	NA	NA	
<b>Prorated by Fund Total</b>		<b>\$6,025,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	